

that are struggling in these uncertain economic times. More and more companies are falling into the position where their losses exceed their income. Businesses are being forced to close their doors, lay off employees and cut operating costs.

As American employers continue to struggle to stay afloat in the worst economic crisis since the 1930s, Congress must fully utilize the tax code to provide timely and targeted relief for American entrepreneurs. Current tax law allows "net operating loss carrybacks" to help companies recoup their losses by offsetting taxable income from the two previous tax years. In the American Recovery and Reinvestment Act Congress extended the period that small businesses could write off their net operating losses for 2008 and 2009 from two years to five years; enacting H.R. 3548 will extend to this all companies that have suffered losses during this recession.

Extending the net operating loss provision will help businesses free up funds and prevent further job loss, which is critical for our economic security. This bill will provide essential tax relief that gives owners and entrepreneurs better means to make payroll and invest in new equipment, put people back to work, and create new jobs when they can.

IN HONOR OF THE 54TH COAST  
ARMY ARTILLERY REGIMENT

**HON. SAM FARR**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 6, 2009*

Mr. FARR. Madam Speaker, I rise today to honor the soldiers who served during World War II in the United States Army's 54th Coast Artillery Regiment. The 54th was an all-black regiment that shared the mission of guarding California's Central Coast from enemy attack. It was the U.S. Army's only all-black, heavy artillery unit during World War II.

The 54th was part of the network of forces that protected the entrance to San Francisco Harbor and the Golden Gate Bridge and the millions of tons of cargo and munitions coming out of the port. This network included coastal fortifications, underwater minefields, anti-aircraft guns, radars, searchlights, patrol aircraft, and observation posts up and down the coast of California. Several such posts were located in my District, including one near the lighthouse in the city of Santa Cruz.

No enemy was ever seen, and in 1944 the Army began to phase out its California coast watch. Batteries of the 54th were deployed to

other battlefronts, including Peru. After the fall of Germany in 1945, the 54th was restructured and sent to the Philippines to prepare to invade Japan, but Japan surrendered before that happened.

Armed initially with old guns and wearing uniforms left over from World War I, the men of the 54th served with pride and dedication. Two members of the Santa Cruz unit still live on the Central Coast. Russell R. Dawson returned to Santa Cruz after his discharge in 1946 and became the first black postal worker in that city, a job he held for 33 years. William Edward Jackson Sr., who lives in nearby Menlo Park, is a past president of that city's chapter of the NAACP.

On this Veteran's Day these two men will represent the 54th Coast Artillery Regiment at the dedication of a memorial plaque erected on the site of their former post at Lighthouse Field. This project was spearheaded by the Santa Cruz Women's Club who, after Dawson spoke to their group about his experiences, decided to memorialize this special piece of Santa Cruz and American history. Madam Speaker, I know the whole House joins me in thanking the 54th Coast Army Artillery Regiment for their honorable and dedicated service to our nation.